DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 11, 2015

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER] **DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at <a href="https://doi.org/10.2002/00

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at <u>PRA@treasury.gov</u>, or the entire information collection request may be found at <u>www.reginfo.gov</u>.

Internal Revenue Service (IRS)

OMB Number: 1545-0939.

Type of Review: Reinstatement without change of a previously approved collection.

<u>Title</u>: Interest Charge on DISC-Related Deferred Tax Liability.

Form: 8404.

Abstract: Shareholders of Interest Charge Domestic International Sales Corporations (IC-

DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax

liability. The interest charge is required by Internal Revenue Code section 995(f) and the IRS

uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest

charge on a timely basis.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 15,580.

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BILLING CODE: 4830-01

[FR Doc. 2015-05904 Filed: 3/13/2015 08:45 am; Publication Date: 3/16/2015]